

T.L.B.R. 4002-1 Debtor's Duties and Parties' Responsibilities Regarding Requests for Tax Information Under 11 U.S.C. § 521 (e) and (f)

Direction to parties regarding requests for tax information and filing of tax information.

- (a) The debtor should redact all personal information from tax returns or transcripts filed with the Court. Redact the following: all but the last 4 digits of the social security number; all names of minor children; all but the last 4 digits of any bank, savings or similar accounts; and provide only birth year, not date of birth. **All tax information filed electronically with the Court must be submitted under the "tax information" event from the CM/ECF event list.**
- (b) The Court will not redact any information if the debtor fails to make the redactions.
- (c) Motions for the debtor's tax return or transcript under 11 U.S.C. § 521(f) must be filed with the Court and served on the debtor and debtor's counsel. The movant must describe the movant's status in the case, provide a description of tax information sought, indicate why the information cannot be obtained from any other sources, and state the need for and use of the information.
- (d) Any tax information provided under Section 521(e) and (f) is confidential and may only be disseminated as appropriate under the circumstances of the case. A party who obtains tax information or receives tax information pursuant to Section 521 shall not disseminate the same to third parties without prior Court authorization, except that the tax information may be provided to the United States Trustee or professionals retained for service in the case by the party with the tax information. Monetary or other sanctions may be imposed for improper use, disclosure or dissemination of tax information.
- (e) Within three business days of mailing or otherwise transmitting a copy of tax information upon a requesting party as ordered under T.L.B.R. 4002-1(c) and Section 521(f), the debtor shall file a certificate of service verifying that the information was served upon the requesting party.